

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
MISSOULA DIVISION

**FILED**  
**FEB 13 2018**  
Clerk, U.S. Courts  
District Of Montana  
Missoula Division

UNITED STATES OF AMERICA,

Petitioner,

vs.

JOSHUA KENNY-GREENWOOD,

Respondent.

CV 17-159-M-DLC

ORDER

On December 4, 2017, this Court ordered Respondent to appear before the Court on February 15, 2018, for the purpose of showing cause as to why he should not be compelled to comply with the IRS summons served upon him on July 18, 2017. (Doc. 6 at 2.) The Court further ordered that Respondent file “any defense or opposition” to the enforcement of said summons by January 15, 2018. (*Id.* at 3.) Respondent timely filed his Defense in Opposition to United States’ Petition to Enforce IRS Summons (Doc. 8). Thereafter, the United States’ responded to Respondent’s defenses and Respondent replied. (Docs. 9; 10.) After review, the Court is convinced that Respondent’s defenses are fatally speculative, improbable, and meritless. Consequently, Respondent has failed to carry the heavy burden imposed upon him to disprove one of the *United States v.*

*Powell* factors in order to rebut the United States' *prima facie* case for enforcement of the summons. 379 U.S. 48, 57–58 (1964); *see also United States v. Jose*, 131 F.3d 1325, 1328 (9th Cir. 1997). In light of Respondent's failure,

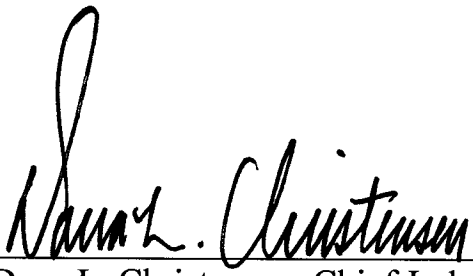
IT IS ORDERED that Respondent shall comply with the IRS summons as directed by the IRS.

IT IS FURTHER ORDERED that the hearing scheduled for February 15, 2018, is VACATED.

IT IS FURTHER ORDERED that the Clerk of Court shall mail a copy of this Order to Respondent at:

Joshua Kenny-Greenwood  
P.O. Box 674  
Victor, MT 59875

DATED this 13<sup>th</sup> day of February, 2018.

  
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Dana L. Christensen, Chief Judge  
United States District Court